

**The Internal Revenue Service's Procedures for  
Responding to Written Requests for Collection  
Activity From Joint Return Filers Vary From  
Statutory Requirements**

**September 1999**

**Reference Number: 199910077**



DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20220

INSPECTOR GENERAL  
for TAX  
ADMINISTRATION

September 29, 1999

MEMORANDUM FOR COMMISSIONER ROSSOTTI

A handwritten signature in black ink that reads "Pamela J. Gardiner".

FROM: Pamela J. Gardiner  
Deputy Inspector General for Audit

SUBJECT: Final Audit Report - The Internal Revenue Service's Procedures for Responding to Written Requests for Collection Activity From Joint Return Filers Vary From Statutory Requirements

This report presents the results of our review of the Internal Revenue Service's (IRS) compliance with statutory requirements to respond, in writing, to written requests for collection activity from joint return filers.

In summary, we found that the IRS procedures are different from the statutory requirements set out in 26 U.S.C. § 6103 (e) (8) (1986). This provision requires the IRS to send written responses to joint filer taxpayers or their representatives who request, in writing, collection information on their joint return liabilities, while the IRS' procedures allow the information to be provided orally. In addition, the IRS does not have a method to identify joint filer requests and responses. Therefore, the IRS cannot determine if it is in compliance with the provision, and cannot determine if IRS employees are protecting the taxpayers' right to receive written responses to their written requests for joint return collection information.

We recommended that the IRS ensure that its practice of allowing oral responses to written joint filer requests complies with statutory requirements. In addition, we recommended the IRS conduct an analysis to determine the volume of written joint filer requests received, and whether IRS employees are properly responding to taxpayers. This would enable the IRS to determine the type of management control process needed to track the requests and measure compliance with the joint filer provision.

IRS management agreed to the recommendations presented and is planning corrective actions. We will follow up on whether the IRS is properly responding to taxpayers in

future reviews of this area. Management's comments have been incorporated into the report where appropriate, and the full text of their comments is included as an appendix. Copies of this report are being sent to the IRS managers who are affected by the report's recommendations. Please contact me at (202) 622-6510 if you have any questions, or your staff may call Maurice S. Moody, Associate Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs), at (202) 622-8500.

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## **Executive Summary**

The Taxpayer Bill of Rights 2 (referred to as TBOR 2), Pub. L. No. 104-168, 110 Stat. 1452 (1996) added 26 U.S.C. § 6103 (e) (8) (1986), which gave divorced or separated taxpayers the right to receive information regarding the Internal Revenue Service's (IRS) efforts to collect delinquent taxes on joint return liabilities. The IRS Restructuring and Reform Act, Pub. L. No. 105-206, 112 Stat. 685 (1998) (referred to as RRA 98), amended 26 U.S.C. § 6103 (e) (6) (1986) to allow authorized representatives of the joint filers to receive the same collection information requested under 26 U.S.C. § 6103 (e) (8) (1986). IRS employees are required to provide the information, in writing, if these taxpayers or their representatives send in a written request.

The RRA 98 added 26 U.S.C. § 7803 (d) (1) (B) (1986), which requires the Treasury Inspector General for Tax Administration to determine if the IRS is complying with the requirements stated above to disclose tax collection information to joint filers or their representatives when they send in a written request.

## **Results**

To comply with the statutory requirements stated above, the IRS developed procedures for responding to taxpayers who file jointly and submit written requests for information on the IRS' collection activity. However, these procedures allow IRS employees to provide both oral and written responses to taxpayers. This is different from the statutory requirements, which require the IRS to provide written responses if taxpayers or their representatives send in a written request.

The IRS controls general correspondence from taxpayers but is not required to maintain separate records of the joint filer requests. The IRS also does not have a process to ensure that employees are following procedures for responding to the joint filer requests. Therefore, we could not determine if the IRS is complying with the statutory requirements and protecting taxpayer rights because we could not readily identify any joint filer requests from taxpayers in IRS' records or verify whether the IRS properly answered the joint filer requests.

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**The Internal Revenue Service's Procedures for Responding to Written Requests for Collection Activity on Joint Returns Vary From Statutory Requirements**

After passage of TBOR 2, the IRS Disclosure Office issued procedures for all IRS employees to follow regarding written requests, including those for joint filer tax return information. These procedures require IRS employees to respond in writing only when taxpayers specifically cite "(e) (8)" as their authority for making written requests for collection information on joint return liabilities (cite is 26 U.S.C. § 6103 (e) (8) (1986)). If this provision is not cited, the IRS has interpreted the provision to allow for either oral or written responses. The IRS believes oral responses provide good customer service to taxpayers because the taxpayer gets an answer immediately. However, 26 U.S.C. § 6103 (e) (8) (1986) does not state that the specific section has to be cited in the request to receive a written response, only that the IRS must respond, in writing, if the taxpayer submits a written request. Therefore, the IRS is not complying with the statutory requirements of 26 U.S.C. § 6103 (e) (8) (1986).

IRS Disclosure procedures properly instruct IRS employees to disclose whether any attempts have been made to collect the tax due from either one of the joint filers, the general nature of any collection activity, and the amount collected. In addition to the general Disclosure procedures, other IRS divisions began drafting more detailed procedures for their employees to follow. However, these draft procedures will still contain the option of oral or written responses to joint filer requests.

**The Internal Revenue Service Has Procedures Designed for Controlling General Correspondence, but Does Not Have Controls to Ensure Employees Are Properly Responding in Writing to Joint Filers**

The IRS has procedures designed to control and respond to general correspondence received from taxpayers. We conducted a limited test of these procedures in three types of IRS field offices - a service center, a customer service center, and a district office. A service center and customer service center process tax-related information (such as tax returns and tax payments) and respond to large volumes of taxpayer correspondence (such as letters from joint filers). District offices generally do not receive the large volume of taxpayer correspondence that a service center or customer service center may receive; however, they could receive some of the joint filer requests.

Our limited test showed that in one service center and one customer service center, correspondence from taxpayers is grouped in batches ranging from 20 to 50 documents. The batches are assigned to employees for processing. This process is intended to ensure all correspondence is worked. However, only the batches are tracked, not each piece of

## **The Internal Revenue Service's Procedures for Responding to Written Requests for Collection Activity From Joint Return Filers Vary From Statutory Requirements**

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correspondence or letter. As a result, individual written requests for joint filer collection activity are not tracked separately on any IRS management information system. In addition, the IRS cannot determine how often these requests are received and whether IRS employees are protecting the taxpayers' right to obtain a written response regarding collection information on their joint return liabilities.

We attempted to identify whether the IRS had received any taxpayer complaints regarding this issue. Our interviews of a limited sample of IRS managers and employees in eight IRS field offices indicated that none of the employees had received any taxpayer complaints regarding the joint filer provision. While this could indicate that the IRS is properly answering taxpayers' written requests for joint return collection activity, we cannot be sure unless we identify and review actual requests from joint filers.

### **Summary of Recommendations**

We recommend the IRS confirm with the Congressional legislative committees that the IRS is in compliance with the statutory requirements when it allows oral responses to written joint filer requests. In addition, IRS should conduct an analysis to determine the volume of written joint filer requests and whether IRS employees are properly responding to taxpayers.

Management's Response: IRS management agreed to contact the appropriate Congressional legislative committees to ensure compliance with Congressional intent. Also, the IRS will conduct an analysis of the volume of written joint filer requests. Management's complete response to the draft report is included as Appendix IV.

We will follow up on whether the IRS is properly responding to taxpayers during future reviews of this area.

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## Objective and Scope

*The objective of our review was to determine if the IRS is complying with the statutory requirements to disclose collection activity information to joint filers or their representatives when they send in a written request.*

The overall objective of the review was to determine if the Internal Revenue Service (IRS) is complying with the requirements of 26 U.S.C. § 6103 (e) (8) (1986)<sup>1</sup> and 26 U.S.C. § 6103 (e) (6) (1986)<sup>2</sup>, as amended by the IRS Restructuring and Reform Act, Pub. L. No. 105-206, 112 Stat. 685 (1998)<sup>3</sup>. These sections require the IRS to disclose, in writing, information on collection activity involving an individual filing a joint return upon the written request of the other individual filing a joint return, or an authorized representative of one of the joint filers.

To accomplish our objective, we:

- Reviewed Congressional and IRS materials containing guidelines and procedures for processing joint filer requests and responses.
- Interviewed IRS managers and staff in the IRS National Office and in ten IRS field offices.
- Conducted a limited walk-through of procedures in three field offices to determine how IRS would process these letters.

We conducted the audit in the Atlanta Customer Service Center, Austin Service Center, and Brooklyn, Delaware-Maryland, Georgia, Los Angeles, New England, North Texas, Northern California, and Ohio Districts, between January 1999 and April 1999.

This audit was performed in accordance with *Government Auditing Standards*. Our scope was limited, in that we did not test the effectiveness of the

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<sup>1</sup> All future references to this code section will be noted as U.S.C. § 6103 (e) (8).

<sup>2</sup> All future references to this code section will be noted as U.S.C. § 6103 (e) (6).

<sup>3</sup> All future references to this law will be noted as "RRA 98."

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IRS' processes because we could not identify any joint filer cases meeting U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6) criteria. The Treasury Inspector General for Tax Administration (TIGTA), Office of Audit, is required to report annually on the IRS' compliance with these two provisions. Details of our audit objective, scope, and methodology are presented in Appendix I. Major contributors to this report are listed in Appendix II.

### **Background**

The Taxpayer Bill of Rights 2 (referred to as TBOR 2), Pub. L. No. 104-168, 110 Stat. 1452 (1996), added U.S.C. § 6103 (e) (8), which gave divorced or separated taxpayers the right to receive information regarding the IRS' efforts to collect delinquent taxes on their joint return liabilities. Also, the RRA 98 amended U.S.C. § 6103 (e) (6) to allow disclosure of collection information to authorized representatives of persons entitled to make a request under U.S.C. § 6103 (e) (8).

The procedures in U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6) require that the IRS provide collection activity information to joint filers or their representatives, in writing, if they send in a written request. Specifically, IRS employees are to provide information on whether any attempts have been made to collect the deficiency from the other individual, the general nature of the collection activity, and the amount collected to date.

Also, the RRA 98 added 26 U.S.C. § 7803(d)(1)(B) (1986), which requires the TIGTA to determine if the IRS is complying with the requirements of U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6).

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## **Results**

*The IRS may not be complying with statutory requirements, because the IRS sometimes provides oral responses to taxpayers instead of written responses.*

*The IRS cannot assure that a taxpayer's right to receive tax collection information is protected and cannot determine if it is in compliance with U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6) provisions.*

The IRS has developed procedures for responding to taxpayers who file jointly and submit written requests for information on IRS collection activity. However, these procedures allow IRS employees the option of sending oral or written responses to taxpayers. This is a deviation from U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6) requirements, which state that taxpayers or their representatives must receive written responses when they submit written requests for information on the IRS' efforts to collect delinquent taxes on joint return liabilities.

In addition, although the IRS has procedures to control and respond to correspondence received from taxpayers in general, the correspondence is not individually controlled and tracked. Therefore, the IRS cannot identify any joint filer requests and does not have a process to ensure that IRS employees are following procedures and complying with U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6) requirements for responding to requests from joint filers or their authorized representatives. As a result, we could not determine if the IRS is complying with these requirements and protecting taxpayer rights because we could not readily identify for review any requests from taxpayers, or verify whether the IRS' process ensured that these requests were properly answered. This condition exists because neither the IRS' procedures nor U.S.C. § 6103 (e) (8) or U.S.C. § 6103 (e) (6) require the IRS to separately maintain records of joint filer requests and responses.

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*The IRS may not be in compliance with statutory requirements because its procedures are different from U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6) provisions.*

After the passage of TBOR 2, the IRS Disclosure Office issued procedures for all IRS employees to follow regarding written requests, including written requests for joint filer tax return information. IRS Disclosure procedures properly instruct employees to disclose whether any attempts have been made to collect the tax due from either one of the joint filers, the general nature of any collection activity, and the amount collected to date.

The IRS' procedures allow employees to provide both oral and written responses to taxpayers, which is different from the statutory requirements of U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6) that written responses be provided. The IRS' procedures require employees to respond in writing only when taxpayers specifically cite "(e) (8)" as their authority for making written requests for collection information on joint return liabilities (the cite refers to U.S.C. § 6103 (e) (8)).

*IRS' procedures allowing oral or written responses to joint filer requests do not comply with the statutory requirement that the IRS send written responses to taxpayers.*

If the taxpayer's written request does not cite "(e) (8)" as the authority, the IRS has directed employees to provide oral responses if the IRS employee has the taxpayer's phone number on file. In the oral responses, the IRS must advise the taxpayer of the other 26 U.S.C. § 6103 (e) (1986) provisions that allow the IRS to provide an oral response rather than a written response. The IRS believes oral responses provide good customer service to a taxpayer because the taxpayer gets an immediate answer.

However, the IRS may not be in compliance because the statutory requirements do not state that the specific section has to be cited for the taxpayer to receive a written response. In this regard, U.S.C. § 6103 (e) (8) simply states that the IRS must respond, in writing, if

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the taxpayer submits a request in writing. The IRS' procedures do not ensure that all taxpayers receive written responses.

In addition to the Disclosure procedures which cover written joint filer requests for collection activity, the IRS' Customer Service Division has developed and issued more detailed procedures for its employees to follow. Also, the Examination and Collection Divisions' detailed procedures were in draft form when we completed our fieldwork. However, these procedures contain the same disclosure requirements mentioned previously, i.e., allowing the option of responding orally or in writing.

### **Recommendation**

1. The IRS should contact the appropriate Congressional legislative committees to ensure that its practice of allowing oral responses to written joint filer requests complies with the intent of statutory requirements.

Management's Response: IRS management will contact the appropriate Congressional legislative committees and, if procedures are not consistent with Congressional intent, they will be revised to comply.

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## **The Internal Revenue Service Has Procedures Designed for Controlling General Correspondence, but Does Not Have Controls to Ensure Employees Are Properly Responding in Writing to Joint Filers**

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*The IRS procedures require control of general correspondence, but joint filer requests cannot be separately identified.*

The IRS receives numerous correspondence from taxpayers each year. However, neither U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6), nor IRS procedures, require the IRS to individually control each type of taxpayer correspondence received. Therefore, we could not identify any specific taxpayer letters to

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review that were related to joint filer requests. As a result, we could not determine if IRS employees were properly responding to joint filer requests.

We conducted a limited test of these procedures in three types of IRS field offices - a service center, a customer service center, and a district office. A service center and customer service center process tax-related information (such as tax returns and tax payments) and respond to large volumes of taxpayer correspondence (such as letters from joint filers). District offices generally do not receive the large volume of taxpayer correspondence that a service center or customer service center may receive; however, they could receive some of the joint filer requests.

During our limited test in one service center and one customer service center, we found that documents are grouped into batches, ranging from about 20 to 50 documents. These batches are assigned to employees in various IRS areas to be worked. However, except for the batch number assigned to the group of letters, the IRS does not have a control in place to separately track individual letters received and the related responses mailed to taxpayers. When responses to a letter are sent to taxpayers, a general indicator is placed on the IRS' computer system for a short period of time to show that a letter was sent. There is no indicator showing the subject of the letter.

Our review also showed that a limited number of joint filer requests are received in a third type of IRS field office - a district office. One District's Disclosure staff indicated that joint filer requests are controlled on the Disclosure Information Management System; however, these requests are not identified or separately tracked as joint filer requests.

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*Because joint filer requests could not be identified, we could not review any such requests to determine if the IRS complied with U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6) provisions for responding to the taxpayer.*

*The IRS has not received any taxpayer complaints regarding joint filer requests for collection activity.*

In the service center and customer service center we tested, joint filer requests were grouped into batches with other IRS correspondence for processing. As a result, we were not able to identify and review any joint filer requests because there is no procedure for separately identifying joint filer letters and responses. Our discussions with IRS management, and our limited review of various IRS management information systems, showed that joint filer requests are not tracked on any IRS management information system. Because we could not identify any joint filer requests for review, we could not determine if IRS employees were protecting the taxpayers' right to receive a written explanation about the collection activity taken on their joint tax return liability.

We also attempted to identify whether the IRS had received any taxpayer complaints regarding joint filer requests for collection activity. Our interviews of a limited sample of IRS managers and employees in eight IRS field offices indicated that none of the employees had received any taxpayer complaints regarding joint filer requests for collection activity.

While this could indicate that the IRS is properly answering taxpayers' written requests for joint return collection activity, we cannot be sure unless we identify and review actual requests from joint filers.

### **Recommendation**

2. The IRS should conduct an analysis to determine the volume of written joint filer requests received, and determine if IRS employees are properly responding to taxpayers. This would enable the IRS to determine the type of management control process needed to track the requests and measure compliance with U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6) provisions.

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Management's Response: IRS Collection and Customer Service management will conduct an analysis of the volume of written joint filer requests.

Office of Audit Comment: IRS management did not address how they would determine whether employees were complying with responding to taxpayers on this issue. We will determine whether the IRS is properly responding to taxpayers during future reviews of this area.

### Conclusion

The IRS has procedures for responding to written requests for collection activity on joint tax returns. However, these procedures allow IRS employees to provide the information, either orally or in writing, if taxpayers do not specifically cite "(e) (8)" as their authority for making a written request for joint filer information. This varies from the wording in U.S.C. § 6103 (e) (8), which requires a written response if the taxpayer submits a written request. Therefore, the IRS may not be complying with the statutory requirements.

Also, we could not determine whether the IRS is complying with U.S.C. § 6103 (e) (8) and U.S.C. § 6103 (e) (6) provisions because we could not identify specific joint filer requests. The IRS is not required to capture and track these requests separately and there was no way to readily identify requests and responses for review. Therefore, the IRS cannot assure itself that its employees are protecting the taxpayers' right to receive written responses to their written requests for collection information.

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**Appendix I**

**Detailed Objective, Scope, and Methodology**

The overall objective was to determine if the Internal Revenue Service (IRS) is complying with the requirements of 26 U.S.C. § 6103 (e) (8) (1986) and 26 U.S.C. § 6103 (e) (6) (1986) to disclose, in writing, information on collection activity involving a joint tax return liability upon receiving a written request from one of the individuals filing the joint return or from an authorized representative of the joint filer.

- We conducted this audit from January 1999 to April 1999, in the IRS National Office and in the 10 IRS field offices listed below:
  - Atlanta Customer Service Center
  - Austin Service Center
  - Brooklyn District
  - Delaware-Maryland District
  - Georgia District
  - Los Angeles District
  - New England District
  - North Texas District
  - Northern California District
  - Ohio District
- Information was obtained by interviewing IRS employees, reviewing guidelines, and analyzing automated databases. Where necessary, we used judgmental sampling techniques.

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- We performed the following sub-objective and audit tests to accomplish our objective:

To determine if the IRS has a process for controlling these requests and ensuring written requests are responded to in accordance with 26 U.S.C. 6103 (e) (8) (1986) and 26 U.S.C. 6103 (e) (6) (1986) requirements, we:

- A. Reviewed the current IRS instruction manual (Internal Revenue Manual), 26 U.S.C. sections, and any other IRS directives for procedures concerning joint filer requests.
- B. Interviewed IRS National Office management (including contacting the Disclosure Office).
  - 1) Determined who is responsible for this issue and determined what policies and procedures have been implemented, or are being planned for implementation, to control and monitor these requests and responses.
  - 2) Determined whether any national or local systems track the requests and responses and whether any reports are generated from the system(s).
  - 3) Determined whether there were any available statistics, reports, electronic files, etc., that indicated the volume of requests and responses for Fiscal Years 1998 and 1999, up to December 1998.
  - 4) Held discussions with IRS personnel and analyzed 26 U.S.C. 6103 (e) (8) (1986) and 26 U.S.C. 6103 (e) (6) (1986) provisions and IRM guidelines, and resolved any differences between them.
  - 5) Determined if any taxpayer complaints have been received since July 22, 1998, on this issue.
- C. Interviewed 101 IRS management officials and personnel in selected operating divisions in 10 IRS offices to determine if any local system(s) exists to control and monitor joint filer requests.
  - 1) Prepared a questionnaire to be completed for each interview.
  - 2) Summarized the responses and files obtained during the interview.
  - 3) Conducted limited follow-up audit work, using a sample joint filer letter in 3 of the 10 IRS field offices visited, to determine how actual joint filer requests would be processed in those offices.

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**Appendix II**

**Major Contributors to This Report**

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Arnita Brown, Auditor

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**Appendix III**

**Report Distribution List**

Deputy Commissioner Operations C:DO  
Chief Operations Officer OP  
Assistant Commissioner (Collection) OP:CO  
Assistant Commissioner (Customer Service) OP:C  
Assistant Commissioner (Examination) OP:EX  
Assistant Commissioner (Program Evaluation and Risk Analysis) M:OP  
Executive Officer for Service Center Operations OP:SC  
Transition Executive for Customer Service OP:C:C  
Acting National Director, Office of Governmental Liaison & Disclosure OP:EX:GLD  
National Director for Legislative Affairs CL:LA  
Office of Management Controls M::CFO:A:M  
Director, Atlanta Customer Service Center  
Director, Austin Service Center  
Director, Brooklyn District  
Director, Delaware-Maryland District  
Director, Georgia District  
Director, Los Angeles District  
Director, New England District  
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Audit Liaisons:  
    Senior Advisor, Office of Chief Operations Officer OP  
    TIGTA Liaison, Assistant Commissioner (Collection) OP:CO:C:IE

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Appendix IV

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

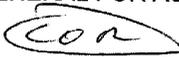
September 22, 1999

OFFICE OF TREASURY  
INSPECTOR GENERAL  
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1999 SEP 23 A 7 22

FOR TAX ADMINISTRATION

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Charles O. Rossotti   
Commissioner of Internal Revenue

SUBJECT: Draft Audit Report - The Internal Revenue Service's Procedures  
for Responding to Written Requests for Collection Activity From  
Joint Return Filers Vary From Congressional Requirements--  
Urmem 8/17/99

Thank you for the opportunity to comment on your draft report entitled "The Internal Revenue Service's Procedures for Responding to Written Requests for Collection Activity From Joint Return Filers Vary From Congressional Requirements," dated August 17, 1999.

We want to take this opportunity to share background as to the evolution of Internal Revenue Service (IRS) practices in this area. The Internal Revenue Code (IRC) authorizes disclosure of return information to persons having a material interest, including taxpayers with joint return liabilities. This authority to disclose tax information, including collection information, is found in IRC section 6103(e)(1)(B) in conjunction with (e)(7). Prior to 1998, the IRS had not consistently applied this provision to taxpayer requests in divorced or separated situations. This led to concerns regarding taxpayer rights. In 1998, the IRS responded to these concerns by establishing requirements to respond, either verbally or in writing, to all taxpayer requests that qualified under this provision. IRS took this action during the period when the Taxpayer Bill of Rights 2 (TBOR2) was being drafted. With the subsequent passage of TBOR2, Congress enacted section 6103(e)(8). This provision specifically codified a requirement for written disclosure of collection activities upon receipt of written requests by joint filers who are no longer married or residing in the same household. The Service established procedures to not only enact this specific provision, but to ensure that taxpayers making a request for disclosure in these situations were afforded the maximum access allowable under either of these provisions - 6103(e)(7) or the newly enacted 6103(e)(8).

With regard to your first recommendation, please note that we established these procedures to maximize taxpayer access by providing consideration under both sections 6103(e)(7) and 6103(e)(8). This is consistent with our commitment to improving customer service and providing maximum access to information under the law. We do not want to return a request merely because the taxpayer is unaware of

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which code section to cite or which section would entitle them to maximum access to the information. Nor did we want to provide access under section 6103(e)(7) in response to a verbal request and limit our responses to 6103(e)(8) to those requests received in writing. However, given the concerns that you have raised with this practice, we will contact the appropriate congressional committees to ensure that we are in compliance with congressional intent.

As stated in the report, the IRS is not required to capture and track joint filer requests. We realize this makes it difficult for the Treasury Inspector General for Tax Administration (TIGTA) to perform this mandated review of section 6103(e)(8). Accordingly, as suggested in recommendation 2, we will conduct an analysis of the volume of written joint filer requests received. Based on the outcome of this analysis, we will determine if the number of requests warrants a centralized management control process.

#### IDENTITY OF RECOMMENDATION #1

The IRS should contact the appropriate congressional legislative committees to ensure that its practice of allowing oral responses to written joint filer request complies with the intent of congressional requirements.

#### ASSESSMENT OF CAUSE

TIGTA does not agree with the IRS' position that IRS procedures are consistent with the applicable law.

#### CORRECTIVE ACTIONS

- 1a. We will contact the appropriate congressional legislative committees to ensure compliance with congressional intent.
- 1b. If IRS procedures are not consistent with congressional intent, they will be revised to comply.

#### IMPLEMENTATION DATES:

- 1a. Proposed: November 30, 1999
- 1b. Proposed: March 31, 2000

#### RESPONSIBLE OFFICIALS

- 1a. Assistant Commissioner (Collection)
- 1b. Assistant Commissioner (Examination)  
Assistant Commissioner (Customer Service)  
Assistant Commissioner (Collection)

#### CORRECTIVE ACTION MONITORING PLAN

- 1a. Follow-up for corrective action will be conducted by the Assistant Commissioner (Collection) in April 2000.

**The Internal Revenue Service's Procedures for Responding to  
Written Requests for Collection Activity From Joint Return  
Filers Vary From Statutory Requirements**

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1b. Management in each division will ensure the change in procedures, if necessary, is completed and issued within the mandated time frame.

**IDENTITY OF RECOMMENDATION #2**

The IRS should conduct an analysis to determine the volume of written joint filer requests received, and determine if IRS employees are properly responding to taxpayers. This would enable the IRS to determine the type of management control process needed to track the requests and measure compliance with U.S.C. § 6103(e)(8) and U.S.C. § 6103(e)(6) provisions.

**ASSESSMENT OF CAUSE**

The IRS' lack of centralization in processing makes it difficult for TIGTA to perform a review of U.S.C. § 6103(e)(8).

**CORRECTIVE ACTION**

The IRS will conduct an analysis of the volume of written joint filer requests it receives.

**IMPLEMENTATION DATE:**

Proposed - January 31, 2001

**RESPONSIBLE OFFICIAL(S)**

Assistant Commissioner (Customer Service)  
Assistant Commissioner (Collection)

**CORRECTIVE ACTION MONITORING PLAN**

The Assistant Commissioners (Customer Service) and (Collection) will track joint filer requests for their respective functions and prepare a report detailing the result for the Chief Operations Officer.

If you have any questions or need additional information, please call me, or a member of your staff may contact Kyle Ballew at 622-4943.